

21st Century Community Learning Centers
Appendix-Definition
Expenditures-Function

100 General Information: Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in school classrooms, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.

110 Basic Program Information: Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-School, Elementary, Middle-Junior High, and High School, as further defined below.

Function Codes	Account Name/Description
111	Elementary – Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	Middle/Junior High – Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	High School – Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
119	Summer School – Any basic program activity offered in summer.

120 Added Needs: Instructional Classroom Activities designed for pupils added needs that are defined below. Include both regular and summer programs.

Function Codes	Account Name/Description
122	Special Education – Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.
125	Compensatory Education – Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.
127	Career and Technical Education – Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.

200 Supporting Services: Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.

210 Support Services-Pupil: Consist of those activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.

Function Codes	Account Name/Description
211	Truancy/Absenteeism Services – Consist of those activities that have as their purpose the improvement of pupil attendance.
212	Guidance Services – Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

213	Health Services – Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing or other health services.
214	Psychological Services – Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	Speech Pathology and Audiology Services – Consist of those activities that have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.
216	Social Work Services – Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.

220 Support Services-Instructional Staff: Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Function Codes	Account Name/Description
221	Improvement of Instruction – Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	Education Media Services – Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of education media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of education media. Included here are the activities for planning the use of the education media by pupils and instructing pupils in their use of media materials.
226	Supervision and Direction of Instructional Staff – Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.
229	Other Instructional Staff Services – Consist of activities other than those defined above to assist instructional staff.

230 Support Services-General Administration: Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district-wide activities and programs designed to improve school/community relations.)

Function Codes	Account Name/Description
233	Grant Writer/Grant Procurement – District-wide activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Example: When a district employs a district-wide grant writer or coordinator.

240 Support Service School Administration: Consists of those activities concerned with overall administrative responsibility for a single school.

Function Codes	Account Name/Description
241	Office of the Principal – Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	Other School Administration – Other activities of school administration not defined above. Include full-time department chairpersons and graduation expenditures here.

250 Support Services Business: Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.

Function Codes	Account Name/Description
252	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard or receptionist.
259	Other Business Services – This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. The transactions to be included are short-term interest on debt, judgments, taxes, abated and written off, etc.

260 Operations and Maintenance

Function Codes	Account Name/Description
261	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.

270 Pupil Transportation Services

Function Codes	Account Name/Description
271	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.

280 Support Services-Central: Activities other than general administration that support each of the other instructional and supporting service programs.

Function Codes	Account Name/Description
281	Planning, Research, Development, and Evaluation – Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	Communication Services – Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
285	Pupil Accounting – Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.

290 Support Service-Other: Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.

Function Codes	Account Name/Description
297	Food Services – Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
299	Other Support Services

300 Community Services: Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

310 Community Services Direction

Function Codes	Account Name/Description
311	Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction.

320 Community Recreation

Function Codes	Account Name/Description
321	Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

330 Community Activities

Function Codes	Account Name/Description
331	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civic defense planning.

350 Custody and Care of Children

Function Codes	Account Name/Description
351	Custody and Care of Children – Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.

390 Other Community Services

Function Codes	Account Name/Description
391	Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.

400 Payments to Other Governmental Agencies, Facilities Acquisition, and Prior Period Adjustments: Conduit-type (outgoing transfers) payments to other school districts or administrative units and prior period adjustments.

410 Payments to Other Public Schools (ISDs, LEAs, PSAs) Within the State of Michigan

Function Codes	Account Name/Description
411	Payments to Other Public Schools Within the State of Michigan – Payments to other public school systems. For example: tuition and transportation in the state for services rendered to pupils residing in the paying school district. Where a governmental unit collects money from a non-operating district for the education of pupils from the non-operating districts and pays it to an operating district. The non-operating district records such payments here. (Use object code to distinguish transit type.)